

Paul S. Bliley, Jr., VSB #13973
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Richmond, VA 23218-1320
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Counsel to Brevard County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered
)

**RESPONSE OF HONORABLE LISA CULLEN,
TAX COLLECTOR IN AND FOR BREVARD COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Lisa Cullen, Tax Collector in and for Brevard County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Lisa Cullen, Tax Collector in and for Brevard County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located in Brevard County, Florida, as of January 1, 2009.
2. Attached hereto is the Affidavit of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim,

which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit A is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Lisa Cullen
Brevard County Tax Collector
400 South Street
6th Floor, Courthouse
Titusville, Florida 32780-7698
Phone: (321) 264-6969
Fax: (321) 264-6919

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

5. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 21, 2009

Hon. Lisa Cullen, Tax Collector
In and for Brevard County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Phone: (804) 783-6448
Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel for Tax Collector in and for Brevard County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 21st day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

6799216_1.DOC

**AFFIDAVIT OF THE HONORABLE LISA CULLEN, CFC
TAX COLLECTOR, BREVARD COUNTY, FLORIDA**

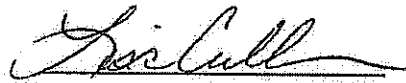
**STATE OF FLORIDA
COUNTY OF BREVARD**

Lisa Cullen, affiant herein, being duly sworn, deposes and says:

1. That I am the duly elected Tax Collector of Brevard County Florida, a Florida constitutional officer authorized pursuant to article VIII, section 1 (d) of the Florida Constitution.
2. That the duties of the office of the Tax Collector are set forth in Florida Statutes chapter 197.332. That my duties in accordance with the aforementioned statute are limited to collection of both current and delinquent taxes.
3. That the stated purpose of the Debtors' Motion For An Order Approving (A) Procedures For Filing Omnibus Objections to Claims and (B) The Form and Manner of the Notice of Omnibus Objections "Motion" is to "adequately protect creditors' due process rights and achieve administrative and judicial efficiency". (par 7, page 4 of the "Motion")
4. The "claims" as that term is used within the "objection" is for post petition 2009 ad valorem property taxes. The tax amount is based upon budgets and millage rates determined by various taxing authorities and a valuation determination made by the Brevard County Property Appraiser pursuant to the laws of the State of Florida, the Florida Administration Code and Rules and Regulations of the Florida Department of Revenue based upon facts within a sworn tax return filed on behalf of Circuit City.
5. That the current Florida ad valorem property tax assessment and budgetary process for local taxing authorities in the state of Florida provide for an orderly, timely and efficient exchange of facts and information ensuring the timely funding and budgeting of local government. That Florida Law provides a plain, speedy and efficient remedy for tax-payers to contest 2009 taxes.
6. That Florida statutes chapter 197.2031(4) allows a Tax Collector to accept payment of estimated taxes. That upon receipt of the tax roll chapter 197.2031(8) provides for the procedure to process the estimated payment.
7. That the 2009 Truth in Millage Notice sent to Circuit City by the Property Appraiser are attached hereto as combined "Exhibit A". That upon information and belief sworn tax returns for 2009 tangible property taxes were filed on behalf of Circuit City in accordance with Florida law.

8. That the office of the Tax Collector is not involved in the determination of value for purposes of establishing the amount of taxes due from Circuit City for tax year 2009.

FURTHER AFFIANT SAYETH NAUGHT. Date this 21 day of September 2009

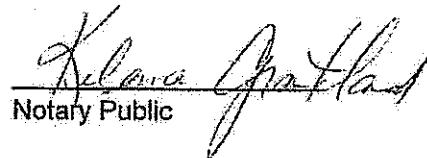


Honorable Lisa Cullen, CFC
Tax Collector, Brevard County

STATE OF FLORIDA
COUNTY OF BREVARD

Sworn to and subscribed before me this 21ST day of September 2009 by
Lisa Cullen, Brevard County Tax Collector, who is personally known to me.

My Commission Expires:


Notary Public

KELENIA S. GRANTLAND
Commission DD 658044
Expires May 27, 2011
Bonded Thru TROY Felt Insurance 800-365-7010

BREVARD COUNTY TAXING AUTHORITIES

Board of County Commissioners/School Board/Cities/Special Districts
Post Office Box 429 • Titusville, Florida 32781-0429

2009

FOR PERMANENT CHANGE OF ADDRESS: Detach and complete new address below. Forward completed form to:
P.O. Box 429, Titusville FL 32781-0429

ACCT: P071709
CIRCUIT CITY
CIRCUIT CITY STORES, INC
ATTN: TAX DEPT #3289
P O BOX 42304
RICHMOND VA 23242

24 363625 3
450 E MERRITT ISLAND CSMY

Phone ()

AUTHORIZED SIGNATURE

P071709

PROPERTY IDENTIFICATION

24 363625 3

TAX ACCOUNT NUMBER

P071709
TANGIBLE BUSINESS
MILLAGE CODE
2200

2009 NOTICE OF PROPOSED PROPERTY TAXES

REISSUED 09/17/09

**DO NOT PAY
THIS IS NOT A BILL**

TAXING AUTHORITY	EXEMPTIONS/ REDUCTIONS GRANTED	TAXABLE VALUE	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:
COUNTY COMMISSION GENERAL FUND	25000	330880	1207.02	1410.61	1229.58	9/8/09 5:30PM COMMISSION ROOM 2725 JUDGE FRANK JAMIESON WAY BLDG C VIERA, FL 321-633-2153
BREVARD LIBRARY DISTRICT	25000	330880	143.47	167.66	146.28	
BREVARD MOSQUITO CONTROL	25000	330880	59.29	69.29	52.58	
TI-CO AIRPORT AUTHORITY	25000	330880	0.00	0.00	0.00	
ENV END LAND & WTR AREAS LTD 0	25000	330880	10.09	11.78	10.29	
ENV ENDANG LAND ACQ 91-2010	25000	330880	11.13	13.00	10.62	
BREVARD COUNTY PUBLIC SCHOOLS BY STATE LAW	25000	330880	1696.32	1967.02	1716.94	9/3/09 5:30PM EDUCATIONAL SVC FACILITY 2700 JUDGE FRANK JAMIESON WAY, VIERA 633-1000
BY LOCAL BOARD	25000	330880	221.98	257.42	330.22	
SCHOOL CAPITAL OUTLAY	25000	330880	567.93	658.55	496.32	
MUNICIPAL SERVICES/COUNTY MSTU FIRE CONTROL MSTU	25000	330880	200.79	231.02	204.72	9/8/09 5:30PM COMMISSION ROOM 2725 JUDGE FRANK JAMIESON WAY BLDG C VIERA, FL 321-633-2153
LAW ENFORCEMENT MSTU	25000	330880	293.60	346.13	331.31	
ROAD & BRIDGE DISTRICT 2 MSTU	25000	330880	75.82	87.48	78.32	
M I REC DISTRICT 2 MSTU 2001-2	25000	330880	58.58	66.41	22.96	
WATER MANAGEMENT DISTRICTS ST JOHNS RIVER WATER MGMT DIST	25000	330880	134.94	155.45	137.58	9/8/09 5:05PM SJRWMD 4049 REID STREET, HWY 100 WEST PALATKA, FL 386-329-4500
INDEPENDENT SPECIAL DISTRICTS FLA INLAND NAVIGATION DIST	25000	330880	11.20	13.07	11.42	9/18/09 5:30PM TOWN COUNCIL CHAMBERS JUPITER 210 MILITARY TRAIL, JUPITER, FL 561-627-3386
MERRITT ISLAND LIBRARY - MAINT	25000	330880	27.29	30.90	30.77	9/15/09 6:00PM MI PUBLIC LIBRARY 1195 N COURTNEY FRWY MERRITT ISLAND 321-455-1369
VOTER APPROVED DEBT PAYMENTS ENV ENDANG LAND ACQ (DBTP) 91-	25000	330880	54.49	13.90	13.90	9/8/09 5:30PM COMMISSION ROOM 2725 JUDGE FRANK JAMIESON WAY BLDG C VIERA, FL 321-633-2153
ENV END LAND & WTR AREAS (DBTP)	25000	330880	32.06	32.69	32.69	
M I REC DIST 2 MSTU (DBTP) 200	25000	330880	200.75	241.44	241.44	
TOTAL PROPERTY TAXES			5007.75	5773.82	5097.94	
YOUR PROPERTY VALUE LAST YEAR	349530	349530	349530	349530	349530	TYPE OF EXEMPTIONS / REDUCTIONS GRANTED
YOUR PROPERTY VALUE THIS YEAR	355880	355880	355880	355880	355880	TP EXEMPTION

YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH ARE NOT REFLECTED ON THIS NOTICE such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by the county, city, or any special district.

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT:

Real Property (321): Titusville 264-6700; Melbourne 255-4440; Palm Bay 952-4574; Viera 690-6880

Tangible Personal Property (321): Titusville 264-6703; All other locations 633-2199 ext. 6703

If the Property Appraiser's Office is unable to resolve the matter as to market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser and must be filed on or before **SEPTEMBER 14, 2009**

The taxing authorities which levy the property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposals at the hearing.

NOTE: Amounts shown on this form do NOT reflect payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

SEE REVERSE SIDE FOR COLUMN EXPLANATION

HOW TO READ YOUR "NOTICE OF PROPOSED PROPERTY TAXES"

The notice of proposed property taxes is not a final bill.
However, this notice contains current valuations, applicable exemptions,
and information related to taxing authorities and proposed levies.

① **Taxing Authorities:** The government agencies, such as the county commission, school board and cities, who have the power to levy taxes.

② **Exemptions/Reductions:** This reflects the accumulative amount of all exemptions or reductions that have been granted (i.e., homestead exemption, widow/widower exemption, disability exemption, additional homestead exemption, senior exemption, reduction in assessed value for parents or grandparents quarters, or economic development tax abatement). Not all exemptions are applied against all taxes levied; some apply only to the taxes levied by the taxing authorities that grant the exemption, or that is allowed by law. For example, the \$25,000 homestead exemption applies against all taxing districts, but the additional homestead exemption does not apply to the school district levies. The senior exemption applies only to the county's General Fund and certain municipalities that chose to grant the exemption.

③ **Taxable Value:** This reflects the taxable value for each individual taxing authority after all allowable exemptions and reductions are subtracted from the assessed value.

④ **Your Property Taxes Last Year:** This column shows the taxes that applied LAST YEAR to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

⑤ **Your Taxes This Year If No Budget Change Is Made:** This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.

These amounts are based on last year's budgets and your current assessment. The difference between columns 5 and 6 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

⑥ **Your Taxes This Year If Proposed Budget Change Is Made:** This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT FINAL and may be amended at the public hearings shown on the front side of this notice.

⑦ **Public Hearing Dates:** The place and time each taxing authority will hold its initial public hearing on its proposed budget and tax rates.

⑧ **Market Value:** The most probable selling price based on sales of similar properties minus costs of sale, as required by Florida law.

⑨ **Assessed Value Non-School Board:** The assessed value may be less than the market value on property with agricultural classified use or on property receiving homestead exemption because of the application of the assessment limitation commonly referred to as the "Save Our Homes" or "SOH" cap provided by the Florida Constitution.

⑩ **Assessed Value School Board:** The assessed value may be less than the market value on property granted a homestead exemption or classified as agricultural, but the 10% cap on non-homestead property is not applied to the three levies that encompass public schools.

⑪ **Type of Exemptions / Reductions Granted:** Description of the Exemptions / Reductions granted as displayed in column 2.

BREVARD COUNTY TAXING AUTHORITIES Board of County Commissioners/School Board/Cities/Special Districts Post Office Box 429 • Titusville, Florida 32781-0429		2009		FOR PERMANENT CHANGE OF ADDRESS: Notice and complete new notice is required. Please completed form for: P.O. Box 429, Titusville FL 32781-0429			
PROPERTY IDENTIFICATION		TAX ACCOUNT NUMBER		2009 NOTICE OF PROPOSED PROPERTY TAXES			
SELLER CODE		PROPERTY IDENTIFICATION		PROPERTY IDENTIFICATION			
TAXING AUTHORITY		EXEMPTIONS/REDUCTIONS GRANTED		MARKET VALUE		TAXABLE VALUE	
TAXES LAST YEAR		TAXES THIS YEAR IF NO BUDGET CHANGE		TAXES THIS YEAR IF BUDGET CHANGE		TAXES THIS YEAR IF BUDGET CHANGE	
TAXES LAST YEAR		TAXES THIS YEAR IF NO BUDGET CHANGE		TAXES THIS YEAR IF BUDGET CHANGE		TAXES THIS YEAR IF BUDGET CHANGE	
①	②	③	④	⑤	⑥	⑦	⑧
<p>YOUR FINAL TAX BILL MAY CONTAIN INCLUDE VALUATION ASSESSMENTS WHICH ARE NOT REFLECTED ON THIS NOTICE such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by this county, city, or any special district.</p> <p>IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: Real Property (321) Titusville 264-6700; Melbourne 255-4440; Palm Bay 322-4574; Vero 580-5880; Tangible Personal Property (321) Titusville 364-6700, All other locations 322-2199 ext. 8700</p> <p>If the Property Appraiser's Office is unable to resolve the matter as to market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser and must be filed on or before</p> <p>The taxing authorities which levy the property taxes against your property will each hold PUBLIC HEARINGS to adopt budgets and tax rates for next year. The purpose of these PUBLIC HEARINGS is to receive comments from the general public and to answer questions on the proposed tax changes and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposals at the hearing.</p> <p>NOTE: Amount shown on this notice is NOT a final bill. You may have received or may be eligible to receive. (There are a number of 4 percent of the amount shown on this notice.)</p> <p>SEE REVERSE SIDE FOR COLUMN EXPLANATION</p>							
⑧	⑨	⑩	⑪				

BREVARD COUNTY TAXING AUTHORITIESBoard of County Commissioners/School Board/Cities/Special Districts
Post Office Box 429 • Titusville, Florida 32781-0429**2009**FOR PERMANENT CHANGE OF ADDRESS: Detach and
complete new address below. Forward completed form to:
P.O. Box 429, Titusville FL 32781-0429ACCT: P043014
CIRCUIT CITY STORES INC
TAX DEPARTMENT - LOC #4201
P O BOX 42304
RICHMOND VA 23242-230428 370500 266
1700 W NEW HAVEN AVENUE
MELBOURNE SQUARE MALL

Phone () -

AUTHORIZED SIGNATURE

P043014

PROPERTY IDENTIFICATION

28 370500 266

TAX ACCOUNT NUMBER

P043014

TANGIBLE BUSINESS
MILLAGE CODE
53K0**2009 NOTICE OF PROPOSED PROPERTY TAXES**

REISSUED 09/17/09

**DO NOT PAY
THIS IS NOT A BILL**

TAXING AUTHORITY	EXEMPTIONS/ REDUCTIONS GRANTED	TAXABLE VALUE	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:
COUNTY COMMISSION GENERAL FUND	25000	519090	2215.62	2212.98	1928.99	9/8/09 5:30PM COMMISSION ROOM 2725 JUDGE FRAN JAMIESON WAY
BREVARD LIBRARY DISTRICT	25000	519090	263.36	263.02	229.49	BLDG C VIERA, FL 321-633-2153
BREVARD MOSQUITO CONTROL	25000	519090	108.84	108.70	82.48	
S BREVARD REC DIST 2001-2020	25000	519090	128.26	128.32	108.91	
ENV END LAND & WTR AREAS LTD 0	25000	519090	18.53	18.48	16.14	
ENV ENDANG LAND ACQ 91-2010	25000	519090	20.43	20.40	16.66	
BREVARD COUNTY PUBLIC SCHOOLS BY STATE LAW	25000	519090	3113.78	3085.89	2693.56	9/3/09 5:30PM EDUCATIONAL SVC FACILITY 2700 JUDGE FRAN
BY LOCAL BOARD	25000	519090	407.47	403.85	518.05	JAMIESON WAY, VIERA 633-1000
SCHOOL CAPITAL OUTLAY	25000	519090	1042.49	1033.14	778.64	
MUNICIPAL SERVICES/COUNTY MSTU CITY OF MELBOURNE - OPERATING	25000	519090	2665.86	2597.32	2662.26	9/15/09 6:30PM COUNCIL CHAMBER 900 E. STRAWBRIDGE AVE MELBOURNE, FL 321-608-7200
WATER MANAGEMENT DISTRICTS ST JOHNS RIVER WATER MGMT DIST	25000	519090	247.70	243.87	215.84	9/8/09 5:05PM SJRWMD 4049 REID STREET, HWY 100 WEST PALATKA, FL 386-329-4500
INDEPENDENT SPECIAL DISTRICTS FLA INLAND NAVIGATION DIST	25000	519090	20.55	20.50	17.91	9/18/09 5:30PM TOWN COUNCIL CHAMBERS JUPITER 210 MILITARY TRAIL, JUPITER, FL 561-627-3385
SEBASTIAN INLET DISTRICT	25000	519090	66.96	67.33	58.35	9/9/09 5:30PM SEBASTIAN INLET STATE PARK FISHING MUSEUM VERO BEACH 321-724-5175
VOTER APPROVED DEBT PAYMENTS ENV ENDANG LAND ACQ (DBTP) 91--	25000	519090	100.02	31.80	21.80	9/8/09 5:30PM COMMISSION ROOM
ENV END LAND & WTR AREAS (DBTP)	25000	519090	58.86	51.29	51.29	2725 JUDGE FRAN JAMIESON WAY
S BREVARD REC DIST (DBTP) 2001	25000	519090	221.19	195.59	195.59	BLOG C VIERA, FL 321-633-2153
TOTAL PROPERTY TAXES			10699.92	10472.48	9595.96	
	MARKET VALUE	ASSESSED VALUE NON-SCHOOL BOARD	ASSESSED VALUE SCHOOL BOARD	TYPE OF EXEMPTIONS / REDUCTIONS GRANTED		
*YOUR PROPERTY VALUE LAST YEAR	620710	620710	620710	TP EXEMPTION		
*YOUR PROPERTY VALUE THIS YEAR	544090	544090	544090			

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⑨ Assessed Value Non-School Board: The assessed value may be less than the market value on property with agricultural classified use or on property receiving homestead exemption because of the application of the assessment limitation commonly referred to as the "Save Our Homes" or "SOH" cap provided by the Florida Constitution.

⑩ Assessed Value School Board: The assessed value may be less than the market value on property granted a homestead exemption or classified as agricultural, but the 10% cap on non-homestead property is not applied to the three levies that encompass public schools.

⑪ Type of Exemptions / Reductions Granted: Description of the Exemptions / Reductions granted as displayed in column 2.

BREVARD COUNTY TAXING AUTHORITIES Board of County Commissioners School Board Special Districts P.O. Box 412 • Titusville, Florida 32781-0412		2009		FOR PERSONALITY CHANGE OF ADDRESS, Detach and complete new address below. Forward completed form to: P.O. Box 412, Titusville, FL 32781-0412		
PROPERTY IDENTIFICATION		TAX ACCOUNT NUMBER		2009 NOTICE OF PROPOSED PROPERTY TAXES		
		BILLAGE CODE		DO NOT FOLD THIS INFORMATION		
TAXING AUTHORITY	EXEMPTIONS/REDUCTIONS APPLIED	MARKET VALUE	YOUR PROPERTY TAXES LAST YEAR	YOUR PROPERTY TAXES THIS YEAR IF NO BUDGET CHANGE	YOUR PROPERTY TAXES THIS YEAR IF BUDGET CHANGE	PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:
①	②	③	④	⑤	⑥	⑦
YOUR PROPERTY VALUE LAST YEAR		⑧	⑨	⑩	⑪	
<p>YOUR FINAL TAX BILL MAY CONTAIN HIGHER VALUATION ASSESSMENTS WHICH ARE NOT REFLECTED ON THIS NOTICE such as assessments for local, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by the county, city, or any special district.</p> <p>IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT: Real Property (321) Titusville 284-4700; Melbourne 281-4140; Palm Bay 552-4574; Vero 609-6800 Tangible Personal Property (321) Titusville 284-4700; All other locations 633-2119 ext. 6743</p> <p>If the Property Appraiser's Office is unable to resolve the matter as to market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the County Property Appraiser and must be filed on or before:</p> <p>The taxing authorities which levy the property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for next year. The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each taxing authority may AMEND OR ALTER its proposals at the hearing.</p> <p>NOTE: Amounts shown on this form do NOT reflect payment of amounts you may have received or may be entitled to receive. (Discounts are a maximum of 4 percent of the amounts due unless otherwise noted.)</p> <p>SEE REVERSE SIDE FOR COLUMN EXPLANATION</p>						